

“(2) LATEST PUBLISHED EDITIONS.—The term ‘latest published editions’ means, with respect to relevant consensus-based codes, specifications, and standards, either of the 2 most recently published editions.

“(e) LABOR COSTS.—For purposes of this section, expenditures for labor costs properly allocable to the onsite preparation, assembly, or original installation of the property described in clause (i) or (ii) of subsection (c)(1)(A) shall be taken into account in determining the qualified disaster mitigation expenditures made by the taxpayer during the taxable year.

“(f) INSPECTION COSTS.—For purposes of this section, expenditures for the cost of any inspection required under subsection (d) which is properly allocable to the inspection of the preparation, assembly, or installation of the property described in clause (i) or (ii) of subsection (c)(1)(A) shall be taken into account in determining the qualified disaster mitigation expenditures made by the taxpayer during the taxable year.

“(g) DOCUMENTATION.—Any taxpayer claiming the credit under this section shall provide the Secretary with adequate documentation regarding the specific qualified disaster mitigation expenditures made by the taxpayer during the taxable year, as well as such other information or documentation as the Secretary may require.”.

(b) CONFORMING AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 25D the following new item:

“Sec. 25E. Disaster mitigation expenditures.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2021.

#### SEC. 80703. BUSINESS-RELATED CREDIT FOR DISASTER MITIGATION.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 45T the following new section:

##### “SEC. 45U. DISASTER MITIGATION CREDIT.

“(a) GENERAL RULE.—For purposes of section 38, the disaster mitigation credit determined under this section for any taxable year is an amount equal to 25 percent of the qualified disaster mitigation expenditures made by the taxpayer during the taxable year.

“(b) MAXIMUM CREDIT.—

“(1) IN GENERAL.—Subject to paragraph (2), the amount of the credit determined under subsection (a) for any taxable year shall not exceed \$5,000.

“(2) PHASEOUT.—

“(A) IN GENERAL.—The amount under paragraph (1) for the taxable year shall be reduced (but not below zero) by an amount which bears the same ratio to the amount under such paragraph as—

“(i) the amount (not less than zero) equal to the average gross receipts of the taxpayer over the 3 preceding taxable years minus \$5,000,000, bears to

“(ii) \$5,000,000.

“(B) INFLATION ADJUSTMENT.—In the case of any taxable year after 2022, each of the dollar amounts under subparagraph (A) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2021’ for ‘calendar year 2016’ in subparagraph (A)(ii) thereof.

“(C) ROUNDING.—If any reduction determined under subparagraph (A) is not a multiple of \$50, or any increase under subparagraph (B) is not a multiple of \$50, such

amount shall be rounded to the nearest multiple of \$50.

“(c) QUALIFIED DISASTER MITIGATION EXPENDITURE.—For purposes of this section, the term ‘qualified disaster mitigation expenditure’ has the same meaning given such term under paragraph (1) of section 25E(c), except that ‘place of business’ shall be substituted for ‘qualified dwelling unit’ each place it appears in such paragraph.

“(d) SPECIAL RULES.—Rules similar to the rules of subsections (d) through (g) of section 25E shall apply for purposes of this section.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b) of such Code is amended by striking “plus” at the end of paragraph (32), by striking the period at the end of paragraph (33) and inserting “, plus”, and by adding at the end the following new paragraph:

“(34) the disaster mitigation credit determined under section 45U(a).”.

(2) The table of sections for subpart D of part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 45T the following new item:

“Sec. 45U. Disaster mitigation credit.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2021.

**SA 2393.** Ms. CORTEZ MASTO (for herself and Mr. CRAMER) submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

In section 102(f)(1)(C) of title 49, United States Code (as added by section 14009(2)), strike “and” at the end.

In section 102(f)(1) of title 49, United States Code (as added by section 14009(2)), redesignate subparagraph (D) as subparagraph (E).

In section 102(f)(1) of title 49, United States Code (as added by section 14009(2)), insert after subparagraph (C) the following:

“(D) to provide technical assistance to Indian Tribes and Tribal organizations with respect to the financing of Tribal transportation projects across Federal programs; and

**SA 2394.** Ms. CORTEZ MASTO submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place in title V of division B, insert the following:

##### SEC. 250. RESEARCH AND DEVELOPMENT STRATEGIC PLAN.

(a) IN GENERAL.—Section 6503 of title 49, United States Code (as amended by section 25014), is amended—

(1) in subsection (c)(1)—

(A) in subparagraph (F), by striking “and” at the end;

(B) in subparagraph (G), by striking the semicolon at the end and inserting “; and”; and

(C) by adding at the end the following:

“(H) developing and maintaining a diverse workforce in transportation sectors;”; and

(2) by adding at the end the following:

“(e) DEFINITIONS.—In this section:

“(1) INTELLIGENT TRANSPORTATION TECHNOLOGY.—The term ‘intelligent transportation technology’ means an operational system of various technologies that, when combined and managed, improve the operating capabilities and safety of the overall transportation system.

“(2) TRANSPORTATION SECTOR.—The term ‘transportation sector’ means an industry sector that is involved in construction, manufacturing, maintenance, operation, inspection, logistics, design, or engineering with respect to transportation equipment, materials, technologies, including intelligent transportation technologies, or infrastructure relating to surface, transit, railway, aviation, and maritime transportation.”.

(b) CONFORMING AMENDMENTS.—Section 5505 of title 49, United States Code (as amended by section 25017) is amended—

(1) in subsection (a)(2)(C), by striking “subparagraphs (A) through (G) of section 6503(c)(1)” and inserting “subparagraphs (A) through (H) of section 6503(c)(1)”;

(2) in subsection (b)(4)(A), by striking “subparagraphs (A) through (G) of section 6503(c)(1)” and inserting “subparagraphs (A) through (H) of section 6503(c)(1)”;

(3) in subsection (c)(3)(E)(i), by striking “subparagraphs (A) through (G) of section 6503(c)(1)” and inserting “subparagraphs (A) through (H) of section 6503(c)(1)”.

##### SEC. 250. EMERGING TECHNOLOGIES IN THE TRANSPORTATION WORKFORCE.

(a) EMERGING TECHNOLOGIES RECOMMENDATION EFFORTS.—To the maximum extent practicable, the Secretary shall implement certain recommendations of the Comptroller General of the United States identified in the report entitled “Automated Technologies: DOT Should Take Steps to Ensure Its Workforce Has Skills Needed to Oversee Safety” and dated December 2020, including by—

(1) carrying out efforts to identify all cybersecurity occupations across the Department, and incorporating the occupations relating to overseeing the cybersecurity of automated technologies into the workforce planning efforts of the Department;

(2) assessing skill gaps in key occupations that are involved in overseeing the safety of automated technologies and implementing strategies to close those gaps;

(3) not less frequently than annually, measuring the progress of strategies implemented to close the skill gaps described in paragraph (2) and ensuring other modal administrations of the Department offer training to close those gaps;

(4) collecting and analyzing information on the effectiveness of recruiting strategies, including special payment authorities, in attracting employees of the Department to occupations that oversee the safety of automated technologies; and

(5) sharing the effective recruiting strategies described in paragraph (4) with other modal administrations of the Department.

(b) EMERGING TECHNOLOGIES COORDINATION EFFORT.—At a minimum, the Office of Research, Development, and Technology of the Department, the Chief Information Officer of the Department, and the Intelligent Transportation Systems Joint Program Office of the Department shall coordinate—

(1) to establish a curriculum and leverage existing Department workforce programs to ensure the recruitment and training of cybersecurity and privacy technical experts to assist any modal administration of the Department in overseeing the effectiveness and safety of emerging technologies; and